

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 4:16CR300 RLW
	)	
MARK A. BECKHAM,	)	
	)	
Defendant.	)	

**MEMORANDUM AND ORDER**

This matter is before the Court on the Report and Recommendation and Memorandum of United States Magistrate Judge Shirley Padmore Mensah (ECF No. 75). Defendant Beckham filed a Motion to Strike Surplusage regarding paragraphs 1-8 in the superseding indictment (ECF No. 65). The Government filed a Response in opposition to Defendant's Motion to Strike Surplusage (ECF No. 68). On April 13, 2016, Magistrate Judge Mensah held a hearing on the motion. Subsequent to the hearing, Defendant filed a Memorandum of Supplemental Authority (ECF No. 73), and the Government filed a response (ECF No. 74).

Pursuant to 28 U.S.C. § 636(b), this matter was referred to United States Magistrate Judge Mensah, who filed a Report and Recommendation and Memorandum on May 23, 2017 (ECF No. 75). Defendant Beckham filed objections to the Report and Recommendation on June 6, 2017 (ECF No. 77), and the Government filed its response on June 12, 2017 (ECF No. 81). Defendant Beckham objects to Magistrate Judge Mensah's finding that the allegations in paragraphs 1 through 8 are not irrelevant, nor do they contain prejudicial and/or inflammatory matter such that the Motion to Strike Surplusage should be denied. Defendant contends that Magistrate Judge Mensah should have resolved a split among the circuit courts as to whether a

defendant must be aware of the existence of an IRS investigation or proceeding to be convicted of violating 26 U.S.C. § 7212(a). The Court finds that Defendant Beckham's objections are not persuasive.

Magistrate Judge Mensah recommends that Defendant's Motion to Strike Surplusage (ECF No. 65) be denied. After *de novo* review of this matter, the Court adopts the Magistrate Judge's recommendation.

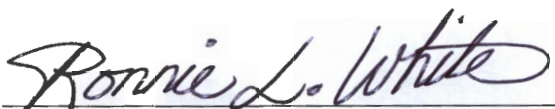
Accordingly,

**IT IS HEREBY ORDERED** that the Report and Recommendation and Memorandum of United States Magistrate Judge Shirley Padmore Mensah (ECF No. 75) is **SUSTAINED, ADOPTED, AND INCORPORATED** herein.

**IT IS FURTHER ORDERED** that Defendant Beckham's Motion to Strike Surplusage (ECF No. 65) is **DENIED**.

**IT IS FURTHER ORDERED** that Defendant Beckham's Motion to Suppress Physical Evidence and Statements Obtained from Defendant after July 23, 2012 (ECF No. 36) is **DENIED**.

Dated this 13th day of June, 2017.

  
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RONNIE L. WHITE  
UNITED STATES DISTRICT JUDGE